

PART B - FEE(S) TRANSMITTAL

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SEP 28 2006

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23400 7590 06/30/2006

POSZ LAW GROUP, PLC
 12040 SOUTH LAKES DRIVE
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(Depositor's name)

(Signature)

(Date)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/656,326	09/08/2003	Hiroaki Himi	01-463	9204

TITLE OF INVENTION: SEMICONDUCTOR DEVICE WITH TRENCH STRUCTURE AND METHOD FOR MANUFACTURING THE SAME

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1400	\$300	\$1700	10/02/2006
EXAMINER	ART UNIT		CLASS-SUBCLASS		
NGUYEN, CUONG QUANG	2811		438-405000		

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.

"Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer Number is required.

2. For printing on the patent front page, list
 (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
 (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

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3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type) 09/29/2006 HEERHE1 00000005 10656326

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment. FEE: 1591 1400.00 UP
 02 FC: 1504 300.00 UP

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

DENSO CORPORATION

Kariya-city, Japan

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are enclosed:

Issue Fee
 Publication Fee (No small entity discount permitted)
 Advance Order - # of Copies _____

4b. Payment of Fee(s):

A check in the amount of the fee(s) is enclosed.
 Payment by credit card. Form PTO-2038 is attached.
 The Director is hereby authorized to charge the required fee(s), or credit any overpayment, to Deposit Account Number 50-1147 (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27. b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above. NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature _____

Date September 28, 2006

Typed or printed name David G. Posz

Registration No. 37,701

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): HIMI et al.

Application No.: 10/656,326

Filed: September 8, 2003

Title: SEMICONDUCTOR DEVICE WITH
TRENCH STRUCTURE AND METHOD
FOR MANUFACTURING THE SAME

Attorney Docket No.: 01-463

Group Art Unit: 2811

Examiner: NGUYEN, Cuong Quang

Confirmation No.: 9204

Allowed: June 30, 2006

Commissioner for Patents

Alexandria, VA 22314

Mail Stop Issue Fee

September 28, 2006

ISSUE FEE TRANSMITTAL LETTER

Sir:

Enclosed are one original and one copy of an executed Issue Fee Transmittal Form PTOL-85B for the above allowed patent application as well as a check in the amount of \$1700.00 for payment of the requisite issue fee and publication fee.

Authorization is hereby given to charge any fee deficiencies or credit any overpayment to Deposit Account 50-1147.

Respectfully submitted,

David G. Posz
Reg. No. 37,701

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